

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Carmel Clay Schools (3060)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$177,749	\$143,334	\$755,433	n/a	325%	427%
	11100 Regular Programs; Elementary	\$11,891,399	\$16,094,627	\$17,633,530	\$20,331,144	71%	26%	15%
	11200 Regular Programs; Middle/Junior High	\$6,639,600	\$8,822,457	\$9,763,977	\$11,529,335	74%	31%	18%
	11300 Regular Programs; High School	\$8,541,515	\$10,615,950	\$11,509,301	\$13,333,480	56%	26%	16%
	11430 Vocational Education; Distributive Education	\$326	\$1,581	\$2,303	\$2,210	> 500%	40%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$94,330	\$158,037	\$237,382	\$298,092	216%	89%	26%
	11470 Vocational Education; Business Education	\$112,538	\$127,956	\$148,691	\$175,128	56%	37%	18%
	11480 Vocational Education; Industrial Education A	\$58,366	\$281,830	\$281,235	\$279,494	379%	-1%	-1%
	11920 Other Regular Programs; Project 4R	\$20,742	\$18,900	\$13,630	-\$827	-104%	-104%	-106%
	12100 2007 Account Code - Gifted and Talented	\$370,265	\$965,633	\$1,134,787	\$423,212	14%	-56%	-63%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$631,736	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$40,339	\$134,951	\$129,856	\$112,472	179%	-17%	-13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$38,564	\$28,952	\$37,330	n/a	-3%	29%
	12230 Mental Disabilities; Severe Mental Disabilities	\$6,740	\$4,388	\$3,230	\$1,995	-70%	-55%	-38%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$12,459	\$401,471	\$388,102	\$525,576	> 500%	31%	35%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$402	\$0	\$0	\$1,422	253%	n/a	n/a
	12520 Culturally Different; Compensatory	\$55,980	\$40,156	\$34,024	\$47,000	-16%	17%	38%
	12610 Learning Disability	\$179,917	\$2,204,124	\$2,809,429	\$4,130,608	> 500%	87%	47%
	12710 Equal Opportunity At Risk	\$4,880	\$12,076	\$84,340	\$14,605	199%	21%	-83%
	12810 Special Education Preschool	\$389,307	\$667,836	\$803,802	\$942,547	142%	41%	17%
	12900 Other Special Programs	\$1,315,111	\$5,848,899	\$5,373,125	\$6,176,815	370%	6%	15%
	14100 Summer School Programs; Elementary	\$137,898	\$184,366	\$124,079	\$103,088	-25%	-44%	-17%
	14200 Summer School Programs; Middle/Junior High School	\$11,910	\$63,247	\$63,659	\$46,949	294%	-26%	-26%
	14300 Summer School Programs; High School	\$88,325	\$305,792	\$345,565	\$324,409	267%	6%	-6%
	16100 Remediation Testing	\$211,898	\$137,120	\$150,140	\$170,864	-19%	25%	14%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$41,999	\$43,301	\$92,159	\$38,895	-7%	-10%	-58%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$64,976	\$572,692	\$575,244	\$611,640	> 500%	7%	6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,404,715	\$2,514,043	\$2,738,531	\$2,796,847	16%	11%	2%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$412,158	\$756,211	\$903,120	\$1,111,981	170%	47%	23%
	22220 Library/Media Services; School Library	\$1,187,766	\$1,450,540	\$1,668,695	\$1,660,287	40%	14%	-1%
	22230 Library/Media Services; Audiovisual	\$106,791	\$60,875	\$47,661	\$32,206	-70%	-47%	-32%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,488	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,917,041	\$3,583,686	\$3,932,738	\$4,760,964	148%	33%	21%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,841	\$8,371	\$7,527	\$7,199	153%	-14%	-4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$824,954	\$1,603,073	\$1,314,532	\$1,408,504	71%	-12%	7%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$119,252	\$73,572	\$76,039	\$69,233	-42%	-6%	-9%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$35,088	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$1,355,392	\$3,302,172	\$3,598,031	\$1,897,641	40%	-43%	-47%
Student Academic Achievement Total		\$38,658,708	\$61,276,245	\$66,160,748	\$74,789,512	93%	22%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$43	\$651	\$100	n/a	135%	-85%
	21220 Guidance Services; Counseling Services	\$902,138	\$1,639,501	\$1,720,834	\$2,110,431	134%	29%	23%
	21340 Health Services; Nurse Services	\$373,699	\$588,109	\$647,821	\$765,958	105%	30%	18%
	21420 Psychological Testing	\$48,216	\$118,073	\$100,684	\$55,307	15%	-53%	-45%
	21810 Special Education Administration; Service Area Direction	\$50,266	\$171,430	\$235,697	\$238,486	374%	39%	1%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$75,135	\$173,105	n/a	n/a	130%
	22110 Improvement of Instruction; Service Area Direction	\$415,224	\$1,047,873	\$993,314	\$796,444	92%	-24%	-20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,800	\$18,500	\$20,894	\$5,399	-21%	-71%	-74%
	22130 Improvement of Instruction; Instructional Staff Training	\$7,124	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$19,663	\$0	\$0	\$60	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,440	\$21,763	\$33,228	\$35,641	241%	64%	7%

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	23190 Board of Education; Other Governing Body Services	\$16,785	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$138,061	\$283,101	\$267,740	\$288,658	109%	2%	8%
	23220 Executive Administration; Community Relations	\$11,948	\$0	\$0	\$0	-100%	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$185,213	\$343,471	\$465,068	\$520,859	181%	52%	12%
	25750 Personnel Services; Health Services	\$12,163	\$7,291	\$3,607	\$4,599	-62%	-37%	28%
Student Instructional Support Total		\$2,197,740	\$4,239,153	\$4,564,674	\$4,995,047	127%	18%	9%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$45,538	\$120,121	\$125,566	\$99,639	119%	-17%	-21%
	23160 Board of Education; Promotion Expenses	\$8,061	\$11,478	\$10,952	\$7,777	-4%	-32%	-29%
	25110 Fiscal Services; Office of The Business Manager	\$109,515	\$222,997	\$256,958	\$271,897	148%	22%	6%
	25120 Fiscal Services; Service Area Direction	\$49,347	\$0	\$0	\$0	-100%	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$31,111	\$52,448	\$57,013	\$66,867	115%	27%	17%
	25150 Fiscal Services; Payroll Services	\$25,197	\$39,872	\$44,825	\$56,635	125%	42%	26%
	25160 Fiscal Services; Financial Accounting	\$75,131	\$115,979	\$122,017	\$145,345	93%	25%	19%
	25191 Other Fiscal Services; Refund of Revenue	\$4,493	\$85,395	\$69,787	\$80,282	> 500%	-6%	15%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$11,565	\$12,486	\$11,209	n/a	-3%	-10%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$19,468	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$17,105	\$49,718	\$69,634	\$76,675	348%	54%	10%
	25300 Printing, Publishing, and Duplicating Services	\$163,953	\$197,097	\$207,819	\$252,294	54%	28%	21%
	25920 Ditch Assessments	\$4,472	\$0	\$722	\$0	-100%	n/a	-100%
	25950 Other Assessments	\$9,597	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$26,581	\$496,132	\$522,765	\$608,009	> 500%	23%	16%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$249,930	\$112,573	\$53,170	\$64,184	-74%	-43%	21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,030,715	\$8,512,955	\$8,714,230	\$9,461,183	135%	11%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$54,982	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,209,828	\$3,457,903	\$3,980,491	\$3,738,474	209%	8%	-6%
	26499 2007 Account Code - Other	\$0	\$24,490	\$41,511	\$23,455	n/a	-4%	-43%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$73,642	\$119,191	\$124,069	n/a	68%	4%
	26600 Operation and Maintenance of Plant Services; Security Services	\$164,566	\$122,872	\$160,313	\$150,139	-9%	22%	-6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$156,695	\$386,505	\$342,276	\$308,805	97%	-20%	-10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$150,703	\$6,239	\$7,640	\$9,497	-94%	52%	24%
	27010 Student Transportation; Service Area Direction	\$124,018	\$279,674	\$293,211	\$408,411	229%	46%	39%
	27100 Student Transportation; Vehicle Operation	\$1,807,613	\$3,083,080	\$3,499,003	\$4,000,452	121%	30%	14%
	27200 Student Transportation; Monitoring Services	\$539,736	\$146,601	\$44,711	\$47,979	-91%	-67%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$855,276	\$1,566,103	\$1,791,363	\$2,245,494	163%	43%	25%
	27400 Student Transportation; Purchase of School Buses	\$46,500	\$928,033	\$179,997	\$2,272,062	> 500%	145%	> 500%
	27500 Student Transportation; Insurance on Buses	\$56,865	\$156,491	\$120,166	\$104,011	83%	-34%	-13%
	27900 Student Transportation; Other Student Transportation Services	\$81,773	\$158,803	\$172,739	\$152,766	87%	-4%	-12%
	31100 Food Services Operations; Service Area Direction	\$172,184	\$0	\$0	\$139,388	-19%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$903,967	\$2,224,655	\$2,455,698	\$2,512,100	178%	13%	2%
	31400 Food Services Operations; Food Purchases	\$1,055,851	\$2,105,216	\$2,387,665	\$2,696,761	155%	28%	13%
	31900 Other Food Services	\$143,270	\$377,774	\$1,116,653	\$346,262	142%	-8%	-69%
	33100 Community Service Operations; Direction of Community Services	\$0	\$7,158	\$0	\$0	n/a	-100%	n/a
	33200 Community Recreation	\$73,821	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$588,489	\$904,000	\$1,066,424	\$1,076,283	83%	19%	1%
	33990 Other Community Services; Other	\$64,352	\$96,623	\$53,171	\$39,219	-39%	-59%	-26%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$817,014	\$607,248	\$838,584	\$956,263	17%	57%	14%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$17,957	\$9,505	\$20,400	\$119,935	> 500%	> 500%	488%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$522,668	\$577,647	\$785,620	\$899,256	72%	56%	14%
Overhead and Operational Total		\$14,458,875	\$27,328,594	\$29,744,770	\$33,592,546	132%	23%	13%
Nonoperational								

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Biannual Financial Report Data**

Carmel Clay Schools (3060)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$8,257,839	\$11,669,669	\$1,514,534	\$336,033	-96%	-97%	-78%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$83,506	\$748,076	\$621,144	\$139,747	67%	-81%	-78%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,789,124	\$0	\$0	\$257,405	-91%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$7,762,460	\$7,508,824	\$12,722,983	\$4,915,887	-37%	-35%	-61%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$285	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,594,284	\$2,123,559	\$1,991,415	\$3,595,539	39%	69%	81%
	51100 Debt Services; Principal on Debt; Bonds	\$1,805,000	\$2,710,000	\$2,790,000	\$2,890,000	60%	7%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$421,653	\$1,143,481	\$1,063,297	\$964,663	129%	-16%	-9%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,899,061	\$16,250,594	\$17,202,675	\$13,117,260	90%	-19%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$4,353,102	n/a	n/a	n/a
Nonoperational Total		\$30,613,212	\$42,154,202	\$37,906,049	\$30,569,636	0%	-27%	-19%
prorated								
	26491 2007 Account Code - PERF	\$734,508	\$883,002	\$971,539	\$487,653	-34%	-45%	-50%
	26492 2007 Account Code - Social Security	\$3,174,703	\$4,854,446	\$5,321,400	\$2,667,935	-16%	-45%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$104,642	\$250,148	\$369,164	\$153,691	47%	-39%	-58%
	26494 2007 Account Code - Group Insurance	\$3,607,229	\$11,143,259	\$12,307,254	\$6,254,436	73%	-44%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$4,474	\$32,855	\$22,864	\$24,953	458%	-24%	9%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$583,817	\$1,114,363	\$1,039,761	\$647,923	11%	-42%	-38%
prorated Total		\$8,209,374	\$18,278,073	\$20,031,981	\$10,236,590	25%	-44%	-49%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$44,855,517	\$75,034,926	\$81,159,997	\$82,525,071	84%	10%	2%	47.6%	49.0%	51.2%	53.5%
Student Instructional Support	\$2,558,280	\$5,178,796	\$5,619,066	\$5,525,310	116%	7%	-2%	2.7%	3.4%	3.5%	3.6%
Overhead and Operational	\$16,102,880	\$30,908,343	\$33,723,110	\$35,563,314	121%	15%	5%	17.1%	20.2%	21.3%	23.1%
Nonoperational	\$30,621,230	\$42,154,202	\$37,906,049	\$30,569,636	0%	-27%	-19%	32.5%	27.5%	23.9%	19.8%
Grand Total	\$94,137,908	\$153,276,268	\$158,408,223	\$154,183,331	64%	1%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	50.4%	52.3%	54.8%	57.1%